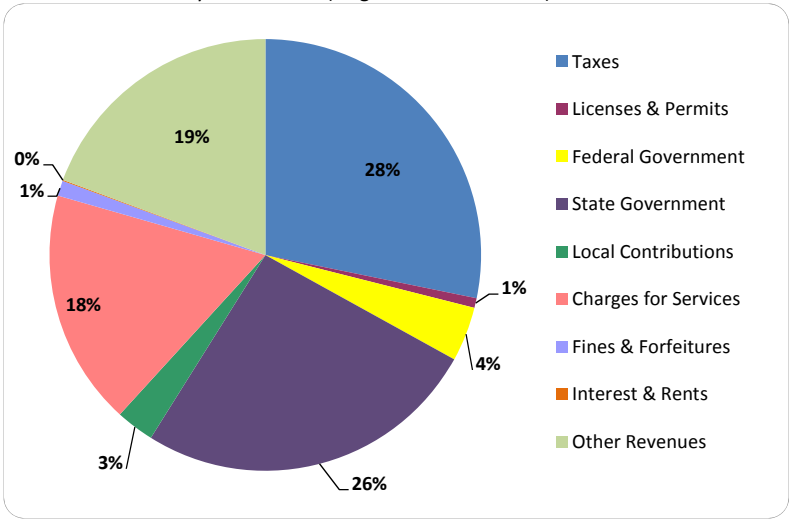
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - County of Calhoun

REVENUES

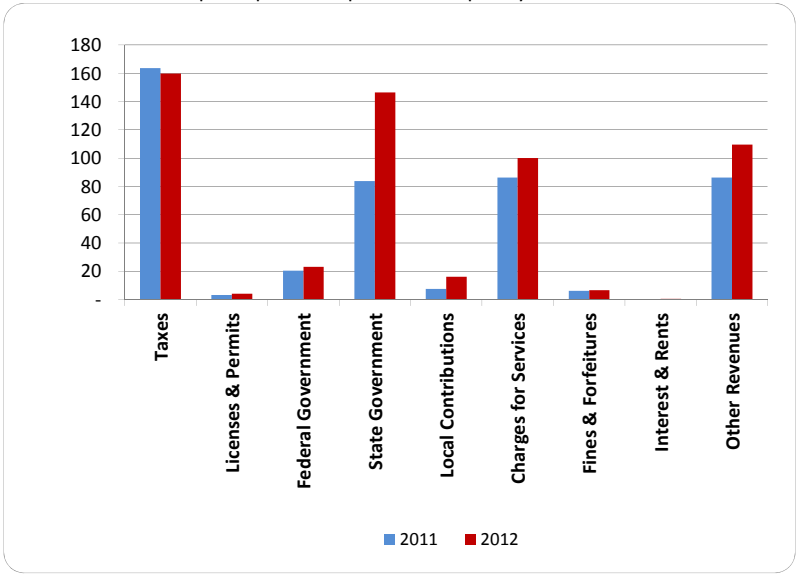
1. Where our money comes from (all governmental funds)



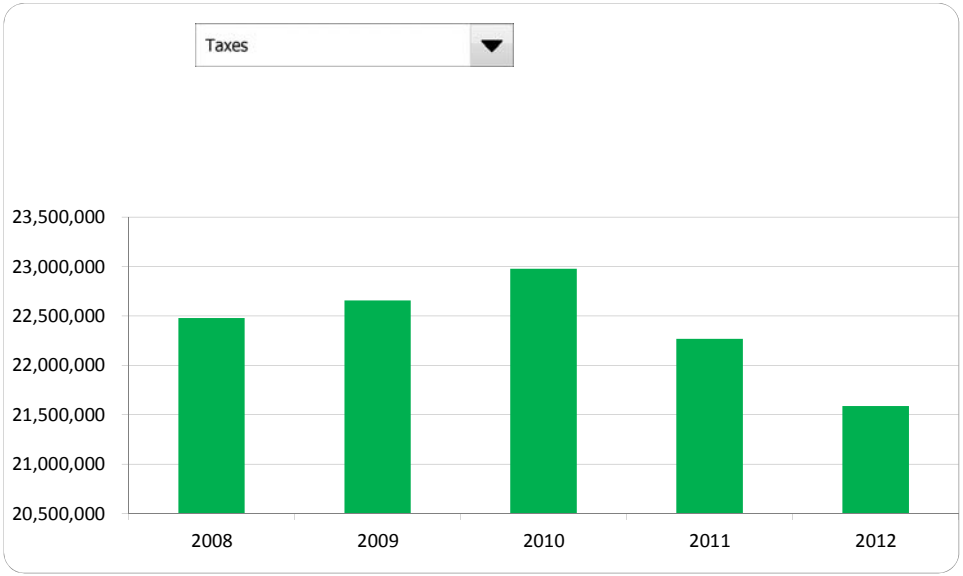
2. Compared to the prior year

	2011	2012	% change
Taxes	$ 22,268,995	$ 21,587,107	-3.06%
Licenses & Permits	438,729	551,974	25.81%
Federal Government	2,781,033	3,134,853	12.72%
State Government	11,397,949	19,790,467	73.63%
Local Contributions	1,010,169	2,190,466	116.84%
Charges for Services	11,731,043	13,516,905	15.22%
Fines & Forfeitures	845,384	886,110	4.82%
Interest & Rents	26,652	55,668	108.87%
Other Revenues	11,731,074	14,798,355	26.15%
Total Revenues	**$ 62,231,028**	**$ 76,511,905**	22.95%

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources



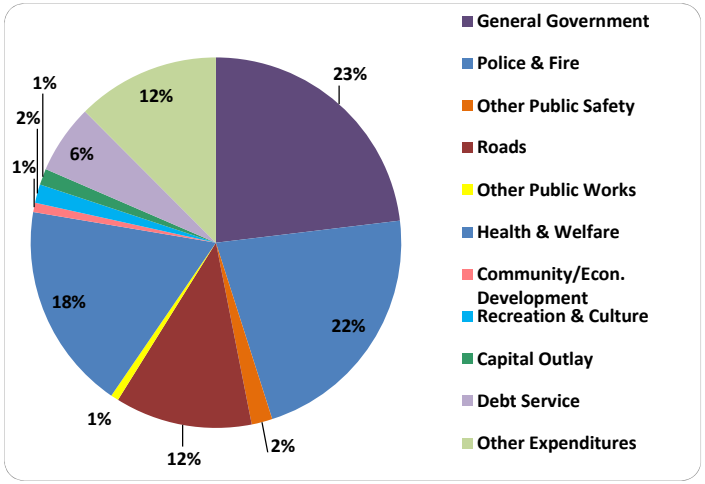
Commentary: On November 1, 2012 the county dissolved the County Road Commission, which was previously a separate entity and thus not reported as part of the county's governmental funds. Totals for 2011 do not include the Road Fund, whereas 2012 totals do. This difference explains most of the significant change in revenues from year to year, with the exception of taxes, which are not revenues of the Road Fund and simply declined due to lower property values.

For more information on our unit's finances, contact Kelli Scott at 269-781-0966.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - County of Calhoun

EXPENDITURES

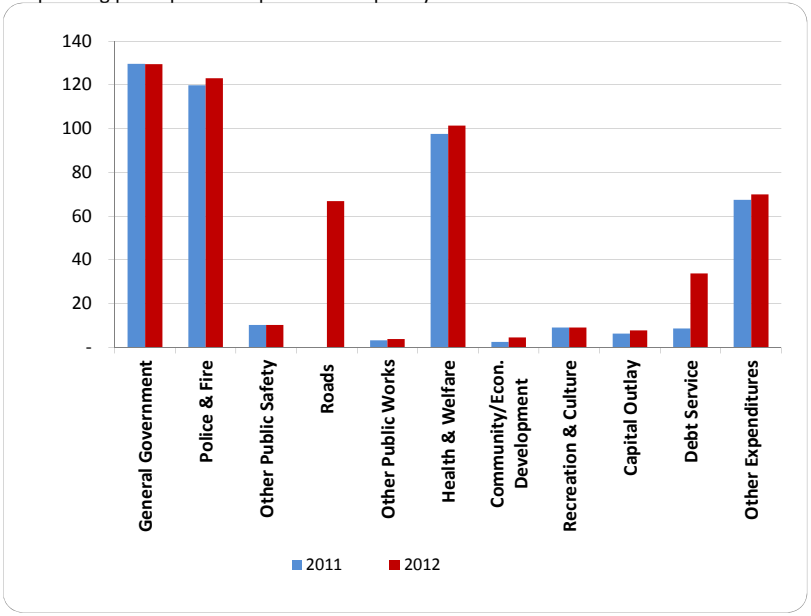
1. Where we spend our money (all governmental funds)



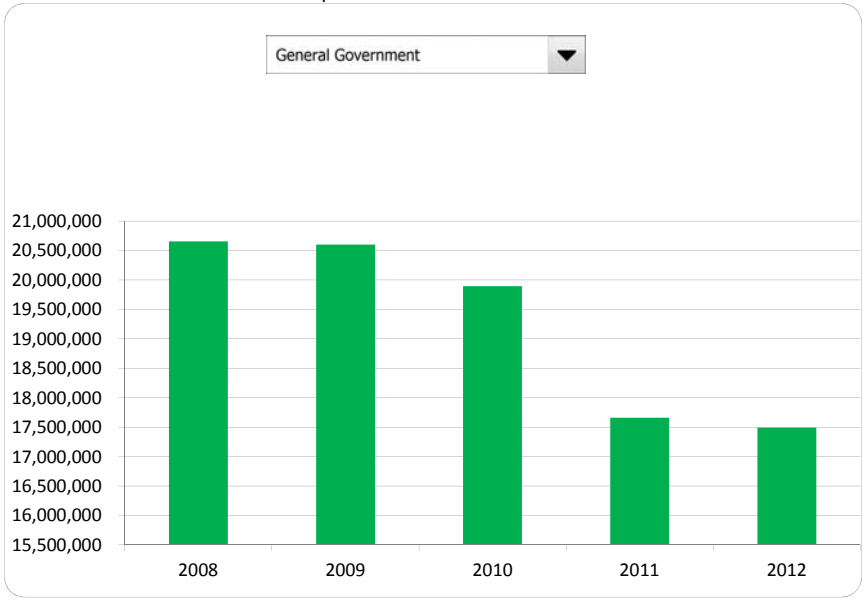
2. Compared to the prior year

	2011	2012	% change
General Government	$ 17,657,951	$ 17,489,281	-0.96%
Police & Fire	16,322,288	16,617,420	1.81%
Other Public Safety	1,390,816	1,379,869	-0.79%
Roads	-	9,041,083	N/A
Other Public Works	445,034	520,384	16.93%
Health & Welfare	13,286,643	13,693,214	3.06%
Community/Econ. Development	333,412	621,120	86.29%
Recreation & Culture	1,233,665	1,226,397	-0.59%
Capital Outlay	860,695	1,052,217	22.25%
Debt Service	1,176,389	4,562,736	287.86%
Other Expenditures	9,179,355	9,449,787	2.95%
Total Expenditures	**$ 61,886,248**	**$ 75,653,508**	22.25%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



Commentary: On November 1, 2012 the county dissolved the County Road Commission, which was previously a separate entity and thus not reported as part of the county's governmental funds. Totals for 2011 do not include the Road Fund, whereas 2012 totals do. This assumption of the Road Commission explains many of the increases in expenditures for 2012, with the addition of the Road expenditure category, and increases in public works, capital outlay and debt service expenditures.

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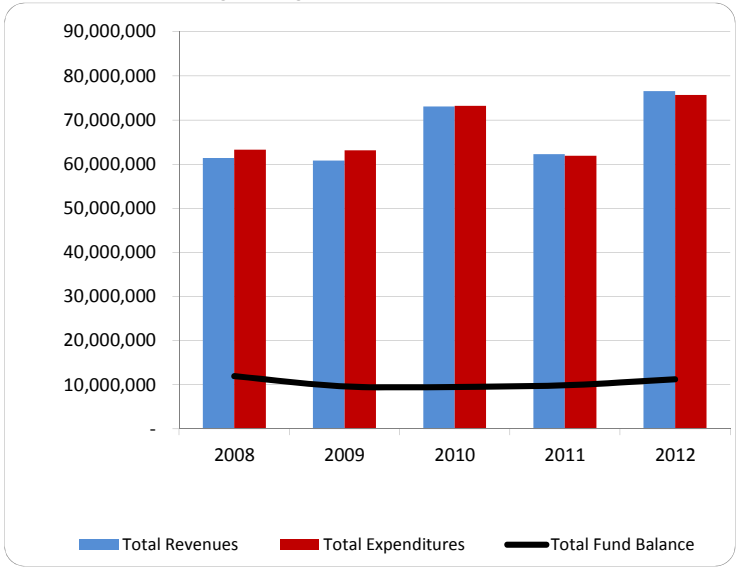
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - County of Calhoun

FINANCIAL POSITION

1. How have we managed our governmental fund resources (fund balance)?

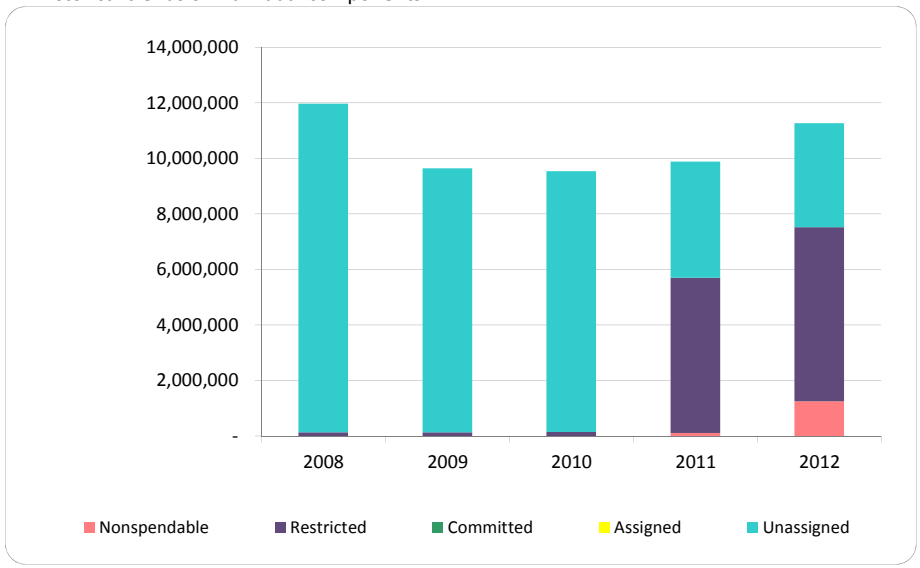


2. Compared to the prior year

	2011	2012	% change
Revenue	62,231,028	76,511,905	22.95%
Expenditures	61,886,248	75,653,508	22.25%
Surplus (shortfall)	344,780	858,397	148.97%
Fund balance, by component:			
Nonspendable	113,901	1,255,585	1002.35%
Restricted	5,592,255	6,271,860	12.15%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	4,178,104	3,742,779	-10.42%
total fund balance	9,884,260	11,270,224	14.02%

3. Fund balance per capita - compared to the prior year

4. Historical trends of individual components



Commentary: On November 1, 2012 the county dissolved the County Road Commission, which was previously a separate entity and thus not reported as part of the county's governmental funds. Totals for 2011 do not include the Road Fund, whereas 2012 totals do. This assumption of the Road Commission explains most the of the increases in revenues, expenditures, and fund balances.

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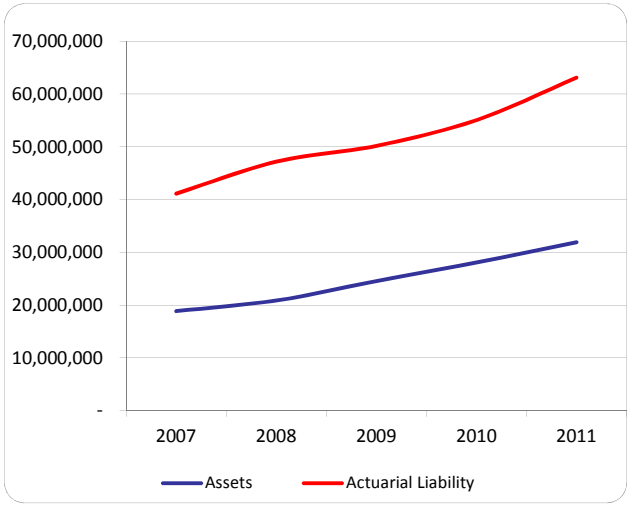
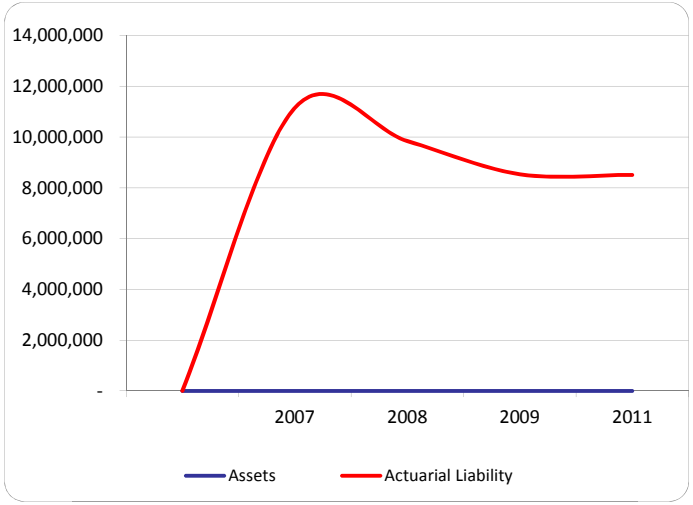
OTHER LONG TERM OBLIGATIONS

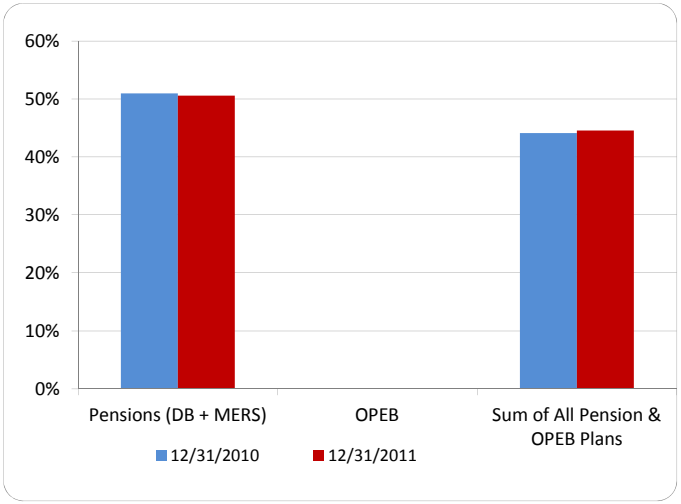
1. Pension funding status



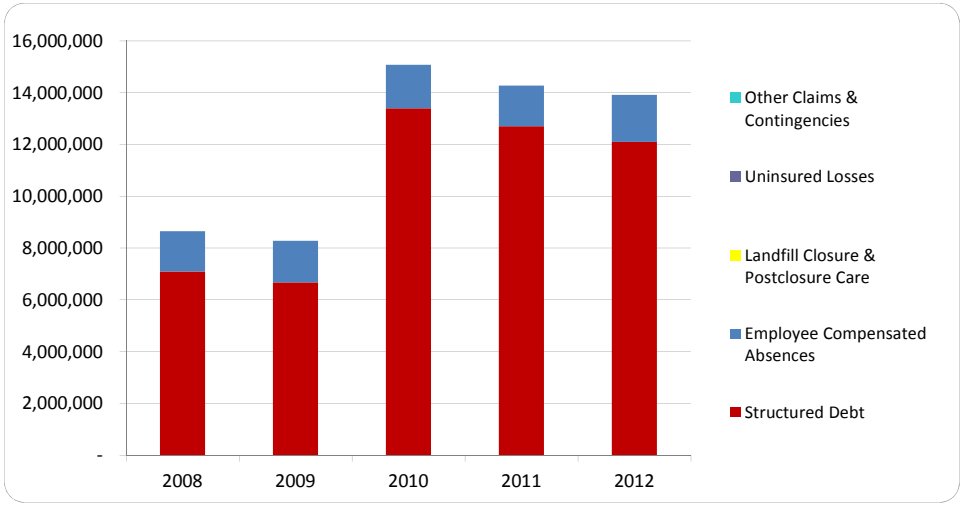
2. Retiree Health care funding status



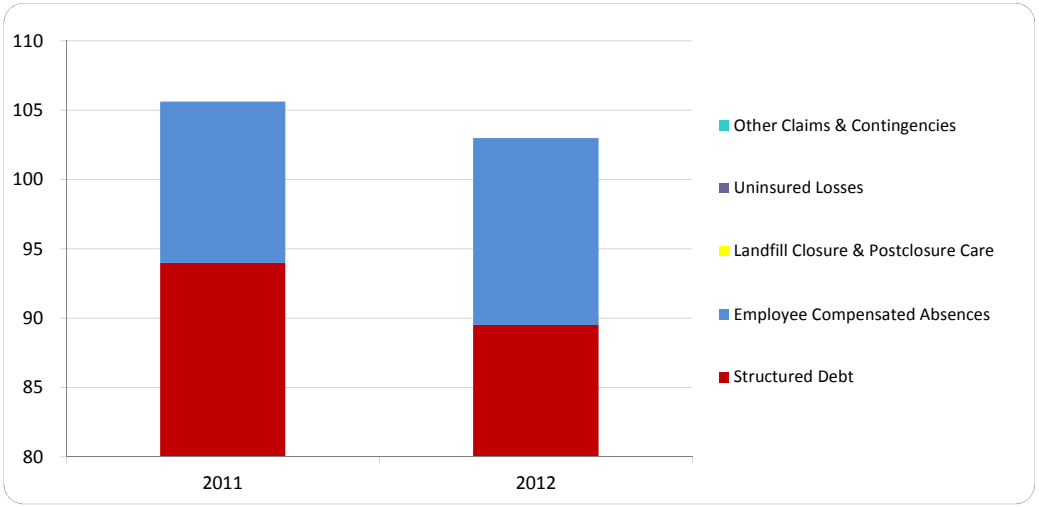
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary: Calhoun County funds its pension plans according to actuarily calculated funding each year, so that our percent funded progresses toward eventual full funding.

The county has reduced its retiree health care liability significantly by making changes to plan design, benefits offered, and member contribution rates.

Debt and other long term obligations have decreased since 2010 as we continue to manage our debt with relatively quick payback periods.

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